

## ABSTRAK

“Pengaruh *Corporate Social Responsibility* dan *Sales Growth* Terhadap *Tax Avoidance*”

(Studi Empiris Pada Perusahaan Sektor LQ45 Yang Terdaftar Pada Bursa Efek Indonesia (BEI) Periode 2018-2022)

Tujuan dari penelitian ini yaitu untuk menguji dan menganalisis Pengaruh *Corporate Social Responsibility* dan *Sales Growth* terhadap *Tax Avoidance*. Jenis pendekatan dalam penelitian ini adalah Pendekatan Kuantitatif. Sampel penelitian ini diperoleh dengan Metode *Purposive Sampling* didapatkan sebanyak 18 Perusahaan pada Perusahaan LQ45 yang terdaftar pada Bursa Efek Indonesia (BEI) Periode 2018-2022 (90 Observasi). Data yang digunakan adalah Data Sekunder. Metode analisis yang digunakan adalah Analisis Regresi Data Panel dengan bantuan Aplikasi *EViews 13*. Hasil penelitian menunjukkan bahwa secara parsial variabel *Corporate Social Responsibility* dan *Sales Growth* berpengaruh positif dan signifikan terhadap *Tax Avoidance*, dengan nilai *Probability* sama -sama sebesar 0,0000. Dan secara simultan *Corporate Social Responsibility* dan *Sales Growth* berpengaruh positif dan signifikansi terhadap *Tax Avoidance*, dengan nilai *Probability* sebesar 0,000000.

Kata Kunci: *Corporate Social Responsibility, Sales Growth, Tax Avoidance*.



## **ABSTRACT**

*The Influence of Corporate Social Responsibility and Sales Growth on Tax Avoidance"*

*(Empirical Study of LQ45 Sector Companies Listed on the Indonesian Stock Exchange (IDX) for the 2018-2022 Period)*

*The purpose of this research is to test and analyze the influence of Corporate Social Responsibility and Sales Growth on Tax Avoidance. The type of approach in this research is the Quantitative Approach. The sample for this research was obtained using the Purposive Sampling Method and obtained 18 companies in the LQ45 Company which were listed on the Indonesia Stock Exchange (IDX) for the 2018-2022 period (90 observations). The data used is Secondary Data. The analytical method used is Panel Data Regression Analysis with the help of the EVIEWS 13 Application. The research results show that partially the Corporate Social Responsibility and Sales Growth variables have a positive and significant effect on Tax Avoidance, with a probability value of 0.0000. And simultaneously Corporate Social Responsibility and Sales Growth have a positive and significant effect on Tax Avoidance, with a probability value of 0.000000.*

**Keywords:** *Corporate Social Responsibility, Sales Growth, Tax Avoidance.*

